



AMENDED NEBRASKA INDIVIDUAL INCOME TAX RETURN

for Tax Year 1987 Only

Taxable Year of Original Return

FORM

1040XN-1

beginning _____, 19____ and ending _____, 19____

Please Type or Print

First Name(s) and Initial(s) _____ Last Name _____

Home Address (Number and Street or Rural Route and Box Number) _____

City, Town, or Post Office _____ State _____ Zip Code _____

PLEASE DO NOT WRITE IN THIS SPACE

Public School District Data: _____ County of Residence _____ If your principal source of income is from farming, ranching, or fishing, check this box: ☐ Your Social Security No. _____ Spouse's Number _____

County _____ I.D. No. _____

Are you filing this amended return because:

- a. The Nebraska Department of Revenue has notified you that your return will be audited? ☐ YES ☐ NO
- b. The Internal Revenue Service has corrected your federal return? If Yes, identify office: _____ ☐ YES ☐ NO
and attach a copy of changes from Internal Revenue Service.

Are you filing for a refund based on:

- a. The filing of a federal amended return or claim for refund? ☐ YES ☐ NO
Attach copies of Federal Form 1045 or 1040X and supporting schedules.
- b. Carryback of a net operating loss or section 1256 loss? ☐ YES ☐ NO
If Yes, year of loss: _____ Amount: \$ _____
Attach copies of Federal Form 1045 or 1040X and supporting schedules.

1 FEDERAL FILING STATUS
(check only one for each return):

Original Amended

- (1) Single ☐ ☐
- (2) Married, filing joint ☐ ☐
- (3) Married, filing separate
Spouse's S.S. No.: _____ ☐ ☐
- (4) Head of household ☐ ☐
- (5) Widow(er) with dependent child(ren) ☐ ☐

2 TYPE OF RETURN BEING FILED
(check only one for each return):

Original Amended

- (1) Resident ☐ ☐
- (2) Nonresident or
Partial-year resident ☐ ☐
from _____ 19____ to _____ 19____

3 Federal exemptions (number of exemptions claimed on your 1987 federal return) _____ 3

Computation of Tax	(A) As Reported or Adjusted	(B) Net Change (Explain on Reverse)	(C) Correct Amount
4 Federal adjusted gross income (AGI)	4		4
5 Nebraska exemption deduction	5		5
6 Nebraska income after exemptions	6		6

If you did not itemize on your Federal Form 1040, do not complete lines 7 through 10. Enter line 6 amounts on line 11.

7 Federal total itemized deductions	7		7
8 State and local income tax	8		8
9 Nebraska standard deduction	9		9
10 Nebraska excess itemized deductions (see instructions) ..	10		10
11 Nebr. income before adjustments (see instructions)	11		11
12 Adjustments increasing federal AGI	12		12
13 Adjustments decreasing federal AGI	13		13
14 Nebr. tax table income (line 11 plus line 12, minus line 13)	14		14
15 Nebraska income tax	15		15
16 Nebraska minimum or other tax	16		16
17 Total Nebraska tax	17		17
18 Nebraska income tax withheld	18		18
19 Estimated tax payments	19		19
20 Form 4136N credit	20		20
21 Credit for tax paid to another state	21		21
22 Credit for the elderly or disabled	22		22
23 Renewable energy source systems credit carryover	23		23
24 Community Development Assistance Act credit	24		24
25 Form 3800N credit	25		25
26 Total credits (total of lines 18 through 25)	26		26
27 Amount paid with original return plus additional payments made after it was filed	27		27
28 Total payments and credits (line 26 plus line 27)	28		28
29 Overpayment allowed on original return, plus additional overpayments allowed after it was filed	29		29
30 Line 28 minus line 29	30		30
31 If line 17, column (C) is more than line 30, enter TAX DUE	31		31
32 Penalty (see instructions)	32		32
33 Interest (14% per year of line 31)	33		33
34 Total BALANCE DUE (total of lines 31 through 33). Pay in full with this return	34		34
35 If line 17, column (C) is less than line 30, enter REFUND to be received	35		35

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign

here

Your Signature

Date

Signature of Preparer Other than Taxpayer

Date

Spouse's Signature (if filing jointly both must sign)

Phone Number

City

State

Zip Code

Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818

8-422-87 Rev. 9-89 Supersedes 8-422-87 Rev. 7-88



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State
NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM
1040XN-1

Name as Shown on Form 1040XN-1

Social Security Number

Explanation of Changes

- Attach additional sheets or schedules if necessary
- Reference net change (column B) and line number

**Nebraska Schedule I — Nebraska Adjustments to Income
for Nebraska Residents, Nonresidents, and Partial-Year Residents**

PART A — Adjustments Increasing Federal Adjusted Gross Income

	(A) As Reported or Adjusted	(B) Net Change	(C) Correct Amount
36 Total adjustments increasing income (interest from state and local obligations). Enter here and on line 12, 1040XN-1	36		36

PART B — Adjustments Decreasing Federal Adjusted Gross Income

37 Interest or dividend income from U.S. obligations	37		37
38 Tier I or II benefits paid by the Railroad Retirement Board	38		38
39 Other adjustments decreasing income	39		39
40 Total adjustments decreasing income (total of lines 37, 38, and 39). Enter here and on line 13, Form 1040XN-1	40		40

Nebraska Schedule II — Credit for Tax Paid to Another State for Full Year Residents Only

• If line 42 or 44 is amended, a copy of the return filed with another state must be attached

	(A) As Reported or Adjusted	(B) Net Change	(C) Correct Amount
41 Total Nebraska income tax (line 17, Form 1040XN-1)	41		41
42 Adjusted gross income from another state (do not enter amount of taxable income from the other state)	42		42
43 Computed tax credit (divide line 42 by [line 4, 1040XN-1, plus line 36 minus line 40], then multiply by line 41)	43		43
44 Tax due and paid to another state (do not enter amount withheld for the other state)	44		44
45 Maximum tax credit (line 41, 43, or 44, whichever is least). Enter amount here and on line 21, Form 1040XN-1	45		45

Nebraska Schedule III — Computation of Nebraska Tax

• Nonresidents and partial-year residents complete lines 46 through 53 below

	(A) As Reported or Adjusted	(B) Net Change	(C) Correct Amount
46 Nebraska tax table income (from line 14, Form 1040XN-1)	46		46
47 Nebraska income tax on line 46 amount (from Nebraska Tax Table)	47		47
48 Nebraska minimum and other taxes (see instructions)	48		48
49 Income derived from Nebraska sources	49		49
50 Adjustments as applied to Nebraska income, if any	50		50
51 Nebraska adjusted gross income (line 49 minus line 50)	51		51
52 Nebraska share of line 47. Enter here and on line 15, Form 1040XN-1 (see instructions)	52		52
53 Nebraska share of line 48. Enter here and on line 16, Form 1040XN-1 (see instructions)	53		53

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

Batch Number	Report Number	Claim Number	Amount Received	Amount Refunded
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1987 AMENDED NEBRASKA INDIVIDUAL INCOME TAX RETURN

for Tax Year 1987 Only

This Form 1040XN-1 is to be used only when 1987 tax returns are amended. Tax returns for years before or after 1987 must be amended by filing different forms, which may be obtained from the taxpayer assistance offices listed on page 4.

INSTRUCTIONS

AN AMENDED NEBRASKA INDIVIDUAL INCOME TAX RETURN must be filed whenever the taxpayer's federal tax return is amended or corrected, or whenever the information on the Nebraska return as previously filed is not correct. If a resident taxpayer claimed credit for tax paid to another state and the other state's return is amended or corrected, an amended Nebraska return must also be filed. The Form 1040XN may only be filed after the 1987 Nebraska Individual Income Tax Return, Form 1040N.

The amended return is due 90 days after filing an amended federal return or after an Internal Revenue Service correction becomes final. A correction is final, even though the taxpayer and the IRS are still contesting the amount due, whenever one of the following has occurred:

1. The tax has been paid by the taxpayer;
2. The examining officer's findings have been accepted by the taxpayer;
3. A closing agreement has been approved by the IRS; or
4. A decision of a court has become final.

Attach copies of the federal claim for refund, the audit determination of the Internal Revenue Service, or the amended federal return to the amended Nebraska return. If you are filing for a refund more than three years after the filing of the original return or for a refund due to a net operating loss carryback more than three years after the due date of the loss year's return, **attach dated proof of federal acceptance of your federal refund** or copies of federal or Nebraska waivers of the statute of limitations to each Amended Nebraska Individual Income Tax Return affected.

An amended return based on the filing of a federal protective claim with the IRS does not require the filing of an amended Nebraska return as a protective claim. The payment of the refund on a protective claim by the IRS constitutes a federal change that must be reported within 90 days of such refund.

An oral hearing may be requested when filing for a refund on Form 1040XN-1 by writing the request on the Explanation of Changes, Form 1040XN-1.

NEBRASKA NET OPERATING LOSS. If you are carrying back a Nebraska net operating loss, you must attach the appropriate Nebraska Net Operating Loss Worksheet, Form NOL. Enter the federal adjusted gross income which you originally reported in 1987 on line 4, column A and report only the Nebraska NOL which you computed on Form NOL on line 4, column B.

TAXPAYER ASSISTANCE is available at the Nebraska Department of Revenue offices located in Grand Island, Lincoln, Norfolk, North Platte, Omaha, and Scottsbluff.

The addresses and phone numbers are shown on page four of these instructions. Hours are 8 a.m. to 5 p.m., Monday through Friday, and at such other times and places as may be announced. Persons within Nebraska may also call for taxpayer assistance toll free by dialing your long distance access number and 800-742-7474. If you are located outside Nebraska, you must call 402-471-5729.

Confidential tax information will be given only by return telephone call after the caller's identity has been established. A representative of a taxpayer requesting confidential tax information must have a power of attorney on file with the Nebraska Department of Revenue before any information will be released. An income tax return signed by the preparer is considered to be a limited power of attorney authorizing the Nebraska Department of Revenue to release only the information contained on that return to the preparer.

SPECIFIC INSTRUCTIONS

COUNTY OF RESIDENCE is the place where you maintained your home in the year being amended. If you are a nonresident of Nebraska, enter "nonresident."

PUBLIC SCHOOL DISTRICT DATA. Nonresidents or partial-year residents who did not reside in Nebraska on December 31 of the year being amended do not complete the public school district data.

All residents and partial-year residents who reside in Nebraska on December 31 of the year being amended must complete the school district data. A complete list of the school identification numbers to be used is contained in the current Nebraska Individual Income Tax Booklet.

LINE 1. A change in the filing status can only be made when the federal filing status has been changed, except when a joint federal return was filed and the Nebraska residency of the spouse is different.

The residencies are different when, during all or some part of the year, one spouse is a resident and the other spouse is a nonresident at the same time. The couple with different residencies may file original returns with Nebraska on either a joint return or a separate return basis.

The couple who have filed separate Nebraska returns may elect, either before or after the due date of the original return, to file a joint return with Nebraska and be taxed as though both were residents during the time either was a resident.

The couple with different residencies who filed a joint Nebraska return and wish to change to separate returns must follow the specific steps provided in Revenue Ruling 22-81-2.

LINE 2, TYPE OF RETURN BEING FILED. Residency is determined in accordance with the Nebraska Individual Income Tax Return, Form 1040N instructions. Military service members should also refer to Information Guide 22M-88.

LINE 4. Enter federal adjusted gross income (AGI) for 1987.

LINE 5. To compute the Nebraska exemption deduction for 1987 multiply the number of exemptions (line 3) by \$1,100.

LINE 7 THROUGH 10. Only taxpayers who itemized should complete lines 7 through 10. Nebraska excess itemized deductions (line 10), are computed by subtracting the total of lines 8 and 9 from line 7. If the result is less than zero, enter 0.

LINE 9. Nebraska standard deduction for 1987 is as follows:

	1987
Single	\$2,530
Married filing jointly or qualified widow(er)	\$3,740
Married filing separately	\$1,870
Head of Household	\$2,530

LINE 11. Enter line 6 amount or, if you itemize on your Federal Form 1040, subtract line 10 from line 6.

LINE 12. Enter amount from Amended Nebraska Individual Income Tax Return, Form 1040XN-1, line 40, Schedule I.

LINE 13. Enter amount from Amended Nebraska Individual Income Tax Return, Form 1040XN-1, line 40, Schedule I.

LINE 15. Use the Nebraska tax table for 1987 or Form 1040XN-1, line 52, Schedule III, to determine the Nebraska income tax.

LINE 16. Nebraska minimum or other tax is the sum of (1) federal alternative minimum tax, (2) federal tax on lump-sum distributions of pensions, and (3) federal tax on premature individual retirement account distributions; multiplied by 22.05 percent.

USE THE FOLLOWING WORKSHEET to calculate Nebraska minimum or other tax:

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1. Alternative minimum tax, amount on Federal Form 6251 recalculated for Nebraska in accordance with Nebraska Revenue Ruling 22-87-3
2. Tax on lump-sum distributions, (enter federal tax amount from Federal Form 4972)
3. Tax on premature distributions from an IRA (enter federal tax amount from Federal Form 5329) ..
4. **SUBTOTAL** (Add lines 1 through 3)
X .2205
5. **TOTAL** (line 4 multiplied by .2205)

ENTER THIS TOTAL ON LINE 16, FORM 1040XN-1
Nonresidents, and partial-year residents, enter result
on line 48, Nebraska Schedule III

Attach a copy of your Federal Form 4972, 5329, or
recalculated 6251 if you are amending the tax
previously reported.

LINE 17. Total Nebraska tax is the total of lines 15 and 16. If line 17 is changed and you had previously claimed a credit for tax paid to another state, enter the revised tax amount on line 41 of Nebraska Schedule II, and complete the rest of the schedule.

LINE 18, NEBRASKA INCOME TAX WITHHELD. If you are correcting the amount of income tax withheld on line 18, you must attach a Nebraska copy of any additional or

corrected Wage and Tax Statements, Federal Form W-2, which were not filed with your original return.

Nonresidents are to include on line 18 the credit for Nebraska income tax paid on their behalf by a partnership, S corporation, estate, or trust as reported on Form 14N.

LINE 19, ESTIMATED TAX PAYMENTS. Enter the total amount of Nebraska estimated income tax paid for the taxable year you are amending. Include the amount of income tax credit which was not refunded to you from the previous taxable year. If the amount on line 19, column C, is greater than the amount on line 19, column A, you must attach copies of all of your payments (canceled checks or money orders) of Nebraska estimated income tax for the taxable year of this amended return.

LINE 20, FORM 4136N CREDIT. If you are correcting the amount of nonhighway use motor vehicle fuels credit, the change must be explained in detail on Nebraska Explanation of Changes. The gallons of fuel must be claimed for the period in which they were purchased.

If you are amending this credit, a Nebraska Nonhighway Use Motor Vehicle Fuels and Special Fuel User Permitholder's Credit Computation, Form 4136N, is required. See Form 4136N for information regarding the special fuel user permitholder's credit. Information may be obtained by contacting the Department of Revenue Taxpayer Assistance.

LINE 21, CREDIT FOR TAX PAID TO ANOTHER STATE. If line 17 is changed, Schedule II of Form 1040XN-1 is to be completed to determine the amount to enter on line 21, column C. If the other state's return is amended or changed by the other state, Form 1040XN-1, including Schedule II, is to be filed to report the change. Explain any change in detail on Nebraska Explanation of Changes.

See Schedule II instructions on page 4 for additional information.

LINE 22, CREDIT FOR THE ELDERLY OR DISABLED. Nebraska residents are allowed a nonrefundable credit equal to 50 percent of the allowable federal credit. If you are correcting the amount of this credit, the change must be explained in detail on Nebraska Explanation of Changes. A copy of the corrected Federal Schedules R or RP must be attached to verify the change in the Nebraska credit.

LINE 23, RENEWABLE ENERGY SOURCE SYSTEMS CREDIT CARRYOVER. Individuals are allowed a credit carryover to 1987 for qualifying active and passive solar systems and wind energy devices installed between January 1, 1985 and December 31, 1985, as computed on the Nebraska Renewable Energy Source Systems Credit Carryover Computation, Form 5695N. If you are correcting the amount of this credit carryover, the change must be explained on the reverse side of Form 1040XN-1 and a corrected Form 5695N for 1985 must be attached to substantiate the change in the Nebraska credit carryover.

LINE 24, COMMUNITY DEVELOPMENT ASSISTANCE ACT CREDIT. Individuals are allowed a credit for contributions made to a community betterment organization approved by the Department of Economic Development.

The Nebraska Community Development Assistance Act Credit Computation, Form CDN, must be attached to the Form 1040XN-1 if this credit is being claimed or being amended.

LINE 25, FORM 3800N CREDIT. If you are correcting the amount of Nebraska Employment and Investment Credit a copy of the original and corrected credit computation (Form 3800N) must be attached.

LINE 26, TOTAL CREDITS. The total of lines 21 through 25 cannot exceed line 17.

LINE 27, AMOUNT PAID. Enter on line 27 the amount of tax paid with the original return plus any tax payments for the same taxable year made after the filing of your original return. Do not include the portion of a payment which was for interest or penalty.

LINE 29, OVERPAYMENTS ALLOWED. Enter on line 29 the amount of overpayment allowed on your original return, previous amended returns, or as later corrected by the Nebraska Department of Revenue. This includes both amounts refunded and amounts applied to the succeeding year's estimated tax. Do not include interest received on any refund.

LINE 31, TAX DUE. If line 17, column C, is more than line 30 enter the tax due on this line.

LINE 32, PENALTY. If your original return was not filed by the due date, or during the period of an extension, and line 31 indicates a tax due, it will be necessary to compute a penalty for failure to timely file. Multiply the amount on line 31 by five percent per month or fraction of a month, not to exceed a total of 25 percent, from the due date as extended until the original return was filed. Enter the result on line 32.

If this amended return is being filed because of a change made by the IRS and the IRS assessed a penalty, multiply the amount on line 31 by the same percentage used by the IRS. Enter the result on line 32. If both the penalty for failure to timely file and the penalty because of an IRS assessment are computed, enter the larger amount on line 32.

Additional penalties may be imposed for:

1. Failure to pay tax when due,
2. Failure to file an amended return when required,
3. Preparing or filing a fraudulent income tax return,
4. Understatement of income on an income tax return, or
5. Underpayment of estimated tax.

LINE 33, INTEREST. If line 31 indicates that tax is due, interest is due at the rate of 14 percent per year from the original due date to the date the tax is paid. The amount of interest due should be computed by completing the following steps. Enter the result on line 33.

1. Multiply the tax due by .14.
2. Divide the result by 365 to compute the interest due for each day the tax was delinquent.
3. Determine the number of days from the due date of the original return to the date Form 1040XN-1 is to be filed and the tax paid.

4. Multiply the number of days by the amount of interest per day as computed in step number 2.

If you are due interest on the refund, it will be computed by the Nebraska Department of Revenue and added to the amount shown on line 35.

LINE 34, TOTAL BALANCE DUE. Enter the total of lines 31 through 33. Attach check or money order payable to the Nebraska Department of Revenue and all required schedules to your amended return and mail to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

LINE 35, REFUND. Enter the amount of overpayment. This amount will be refunded separately from an amount claimed as an overpayment on your original return. An amount less than \$2.00 will not be refunded. None of the overpayment will be applied to estimated tax for any year.

If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, an overpayment shown on this return may be applied to such liability. The Nebraska Department of Revenue will notify the taxpayer if the overpayment has been applied against another tax liability.

SIGNATURES. Both husband and wife are to sign their joint return. If another person signs this return for the taxpayer, a copy of a power of attorney or court order authorizing the person to sign the return must be on file with this Department or attached to this return.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

EXPLANATION OF CHANGES

Print or type your explanation of changes on Form 1040XN-1 or on an attached schedule for each change reported on this return or entered in column B for lines 11 through 25 and 36 through 53. Attach a copy of each federal form used in reporting the change. If you are filing an amended return due to an audit by the Internal Revenue Service or the Nebraska Department of Revenue, attach a copy of the Audit Determination. If you are filing for an income tax refund due to a carryback of a Nebraska net operating loss, you must attach a copy of either Federal Form 1045 or 1040X and supporting schedules, and a copy of a Nebraska Net Operating Loss Worksheet, Form NOL. If you are filing an amended return due to a change in Nebraska credits claimed, attach the applicable schedule, form, or other state's return or audit determination.

INSTRUCTIONS FOR NEBRASKA SCHEDULE I Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, and Partial-Year Residents

LINE 36, TOTAL ADJUSTMENTS INCREASING INCOME. Interest from non-Nebraska state and local municipal obligations is taxable income for the state. An S corporation's loss distributions from non-Nebraska sources increases income and should be reported on line 36.

LINE 37 THROUGH 39, TOTAL ADJUSTMENT DECREASING FEDERAL ADJUSTED GROSS INCOME. Adjustments decreasing Nebraska taxable income, such as interest or dividend income from U.S. government bonds,

other U.S. obligations, or Tier I or Tier II benefits paid by the Railroad Retirement Board, can be deducted from income for Nebraska income tax purposes.

List the source of any adjustments on an attached schedule. A list of qualifying U.S. government obligations is set forth in Revenue Ruling 22-87-2. Interest income derived from the following sources is subject to Nebraska income tax and cannot be included in the amount on line 37:

1. Savings and loan associations or credit unions;
2. Mortgage participation certificates issued by the Federal National Mortgage Association;
3. Washington Metropolitan Area Transit Authority;
4. Interest on federal income tax refunds;
5. Gains on the sale of tax-exempt municipal bonds and U.S. government obligations; and
6. Income from repurchase agreements involving U.S. government obligations.

If the interest or dividend income from U.S. government obligations is derived from a partnership, fiduciary, or S corporation, the partner, beneficiary, or shareholder claiming the Nebraska adjustment decreasing federal taxable income must attach the applicable Federal Schedule K-1.

Indians residing on a Nebraska Indian reservation with income derived from sources within the boundaries of the Nebraska Indian reservation must deduct such income on line 39 as this is an allowable adjustment decreasing federal taxable income.

Military personnel cannot deduct military pay as this is not an allowable adjustment decreasing federal taxable income.

Residents are not allowed to deduct income earned or derived outside Nebraska. However, a resident may be entitled to a credit for income tax paid to another state. See the instructions for Credit for Tax Paid to Another State, Nebraska Schedule II.

LINE 39. Enter other adjustments decreasing income. An S corporation's income distribution from non-Nebraska sources decreases income and should be reported on line 39.

LINE 40. Total adjustments decreasing taxable income is the sum of lines 37, 38, and 39.

INSTRUCTIONS FOR NEBRASKA SCHEDULE II Credit for Tax Paid to Another State for Full Year Residents Only

A credit for tax paid to another state is allowed only for full year residents. A change on line 17, total Nebraska tax, requires Credit for Tax Paid to Another State, Schedule II, to

be recomputed. If the amended Schedule II on the back of Form 1040XN-1 is not completed, adequate supporting schedules must be attached.

If the other state's return is amended or changed by the other state, Form 1040XN-1 is to be filed to report the change in the credit for tax paid to another state. Attach a complete copy of the return including schedules and attachments or a copy of a letter or statement from the other state or subdivision indicating the amount of income reported and corrected tax paid. If the subdivision does not require that an income tax return be filed, attach a copy of the statement from the employer showing the corrected amount of tax withheld. Failure to attach supporting documents may cause the credit to be disallowed.

Refer to the instructions on Schedule II of the 1987 Form 1040N for further details on the computation and limitations of this credit.

LINE 42, ADJUSTED GROSS INCOME FROM ANOTHER STATE. If lines 42 or 44 are changed, a complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed.

INSTRUCTIONS FOR NEBRASKA SCHEDULE III Computation of Nebraska Tax

NONRESIDENTS AND PARTIAL-YEAR RESIDENTS. If you have income derived from Nebraska sources and you have Nebraska adjustments to income, you must complete lines 36 through 40. Use your copy of your original return and instructions to make the necessary tax computations. Enter the amount from line 36 and/or 40 on line 12 and/or 13 respectively, Form 1040XN-1.

LINE 47. Use the Nebraska tax table contained in the 1040N instructions for the 1987 tax year.

LINE 48. To compute the Nebraska minimum or other tax, see the worksheet provided in the line 16, Form 1040XN-1, instructions.

LINE 49. Income derived from Nebraska sources should include income from wages, interest, dividends, business, farming, partnerships, S corporations, estates and trusts, gain or loss, rents and royalties, and personal services provided in Nebraska by nonresidents.

LINES 52 AND 53. Add lines 4 and 36; then subtract line 40. Divide line 51 by that amount. Then multiply the result by line 47 or line 48, as appropriate.